

**GOVERNMENT OF TAMILNADU
COMMERCIAL TAXES DEPARTMENT**

**PROCEEDINGS OF THE AUTHORITY FOR CLARIFICATION AND
ADVANCE RULING**

ACAAR No.19/2014-15.
Acts cell-II/14292/2014

Dated 14.08.2015

- Present:**
1. Thiru. K.Rajaraman, I.A.S.,
Principal Secretary / Commissioner of Commercial Taxes.
 2. Thiru. R.Vayanaperumal,
Additional Commissioner (CT), (Public Relations)
 3. Thiru. K.Mahalingam,
Additional Commissioner (CT), (Revision Petitions)

1	Name and address of the Applicant	:	Tvl. Ramlikal Sons, 5/43, Velanthavalam Road, Opp. Lunar's K.G. Chavadi, Coimbatore - 641105
2.	Registration Certificate No.	:	TIN.No.33951922788 CST. 729093
3.	Assessment Circle	:	Perur Assessment Circle, Coimbatore
4.	Date of application	:	---
5.	Date of receipt of application	:	06.05.2014
6.	Clarification sought for	:	Rate of Tax on Clarification on - whether transit pass required for sale of " MS Empty barrels used as packing case/material" from Coimbatore to Kerala"
7.	Date of Personal Hearing	:	Personal Hearing not requested
8.	Represented by	:	---

ORDER

Tvl. Ramlikal Sons, Coimbatore - 641105 (TIN.No.
33951922788), the registered dealers in the files of Perur Assessment

Circle, Coimbatore have preferred application in Form 'VV' and sought clarification under Section 48-A (1) of the TNVAT Act, 2006, read with Rule 12-A of TNVAT Rules, 2007.

2. The applicant-dealers have sought for clarification on the following: **Clarification on - whether transit pass required for sale of "MS Empty barrels used as packing case/material" from Coimbatore to Kerala**".

3. It is concluded that the application is not concerned with the rate of tax on MS Empty barrels used as packing case/material. But is related to the applicability of Issue of Transit pass on Interstate Sale of MS Empty barrels used as packing case/material as provided in section 70 of the TNVAT Act, 2006; hence in the course of interstate trade or commerce is adjudged as "not entertainable" under section 48-A of the TNVAT Act, 2006."

5. Therefore, the application **is not entertainable** under section 48-A of the TNVAT Act, 2006.

The application stands disposed as "**not entertainable**"

Dated this the Fourteenth day of August 2015.

Sd/- R. Vayanaperumal,
Additional Commissioner (PR)

Sd/- K. Mahalingam,
Additional Commissioner (RP)

Sd/- K. Rajaraman,
Principal Secretary/
Commissioner of Commercial Taxes

To
Tvl. Ramlikal Sons,
5/43, Velanthvalam Road,
Opp. Lunar's K.G. Chavadi,
Coimbatore - 641105.

Copy to:
The Assistant Commissioner (CT)
Perur Assessment Circle
Coimbatore.

The Joint Commissioner (CT),
Coimbatore Division.

The Joint Commissioner (CS)

To host in the Department Website

The Principal Secretary to Government, Commercial Taxes &
Registration Department, Chennai - 9.

All Joint Commissioners (CT) including Enforcement, LTU, MOU and
ISIC.

All Deputy Commissioners (CT), Territorial, Assessment and
Enforcement

All Head of Offices (Assessment)

The State Representative, Sales Tax Appellate Tribunal, Chennai- 104.

The Addl. State Representative, (AB) Chennai, Madurai and
Coimbatore.

The Director, CTSTI, Greams Road, Chennai - 6.

The Executive Officer, Traders Welfare Board, Chennai - 5.

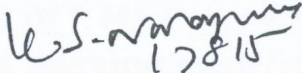
The Accountant General (Audit)-II, No.44, Greams Road, Chennai - 6.

The Additional Commissioners, Deputy Commissioners, Assistant
Commissioners, Commercial Tax Officers in CCT's Office.

Personal Clerk to the CCT.

Stock File 3/ Acts Cell-II /Spare - 5.

/Forwarded/ By Order/


17815
Commercial Tax Officer